



Trustees' Financial Summary

FY2015-16

Submit ID: 0192-12561588

09 Custer County

0192 Custer County H S

Due Date:

Board of Trustees transmits to County Supt. not later than August 15th (MCA 20-9-213)

County Supt. transmits to the Office of Public Instruction no later than September 15th. (MCA 20-3-209)

This report is the school district's official submission of annual financial information to the county superintendent and state superintendent under section 20-9-213, MCA.

- *Trustees are responsible for ensuring the accuracy and prompt submission of this report.*
- *Subsequent amendments to this report made by the clerk of the district as a result of the desk audit process are considered officially made on behalf of the trustees.*
- *Amendments initiated by OPI to correct coding or to comply with GAAP as a result of the desk audit process and which are communicated in writing to the clerk will be assumed to be accepted by the trustees unless the district notifies OPI in writing of their objection by December 10.*
- *This report and any amendments initiated by the district through December 10 are binding for use in determining various allocations of state and federal grants and in monitoring maintenance of effort for state and federal programs.*

Certification

Business Manager/Clerk: Lenore Bricco **Phone #:** (406) 234-3840

(Signature)

(Date)

Chair, Board of Trustees: Robert Wagner

(Signature)

(Date)

County Superintendant Doug Ellingson

(Signature)

(Date)

Software

Accounting Package: Tyler Technologies (CSA/Infinite Visions)

For FY16 did the district employ a certified special education director? Yes

As reported through TEAMS - Terms of Employment, the district employs a certified special education director meeting the requirements of having a class III Administrator's certificate with a principal's endorsement or a supervisor's endorsement in special education. As a result, expenditures coded to program 280, function 24XX and Object 1XX and 2XX in Funds 01, 13, 24, 25, or 26 will be included in the calculation of reversion and disproportionate costs.

Electronic filers are not required to send the cover page to OPI.



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Project Reporter Codes

PRC	Title	Program Type	Project Number	CFDA#
001	Agg of Reim/Indirect	LOCAL	LOCAL	Local
002	ERATE - CAPITAL CREDIT	LOCAL	NONE	
004	Vo Ed Carl Perkins Basic Grant	FEDERAL	00901928116	84.048A
005	Teacher Tutor	LOCAL		
006	Advancing Agriculture Education Program	STATE		NA
007	Hot Lunch Donations	LOCAL		
008	Business Department Grant	STATE		
009	State OTO Indian Education for All	STATE	IEAOTO	state
011	FLEX EBMS REFUND	LOCAL		
012	VoCATIONAL REHAB PROGRAM	STATE		84.126A
013	BLUE ROCK GRANT	LOCAL		
016	MiD YELLOWSTONE ELECTRIC COOP	LOCAL	NONE	
018	Miscellaneous State Grant	STATE		State
020	Midrivers Patronage	LOCAL		
021	Student Assistance Grant	STATE		
024	Deferred Maintenance & Energy Efficiency	STATE		NA
030	FUEL UP GRANT	LOCAL		
070	Vo Ed Agriculture	STATE	SC0266	State
071	Vo Ed Family & Consumer Science	STATE	SC0266	State
072	Vo Ed All Career & Tech Ed Programs	STATE	SC0266	State
073	Vo Ed Business/Marketing	STATE	SC0266	State
095	Bus Rental Fees	LOCAL		
100	School Safety	LOCAL		
200	Local Sponsorship Fund	LOCAL	NONE	

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Balance Sheet

		General Fund	Transportation Fund	Bus Depreciation Fund	School Food Services Fund
		(01)	(10)	(11)	(12)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	1,206,803.96	29,508.64	216,251.37	
02	Taxes Receivable - Real and Personal (120-149)	19,734.12	556.30	476.71	
03	Taxes Receivable - Protested (150-159)	295.95	8.89	9.85	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)	541.00			
07	Inventories (220 & 230)	20,647.12			
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	1,248,022.15	30,073.83	216,737.93	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)	56,222.72			
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES	56,222.72			
DEFERRED INFLOWS					
36	Deferred Inflows (680)	20,030.07	565.19	486.56	
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)	20,647.12			
38	Reserve for Encumbrances (953)	387,899.16			
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	763,223.08	29,508.64	216,251.37	
52	TOTAL FUND BALANCE/EQUITY	1,171,769.36	29,508.64	216,251.37	
53	TOTAL LIABILITIES AND FUND BALANCE	1,248,022.15	30,073.83	216,737.93	

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Balance Sheet

		Tuition Fund	Retirement Fund	Miscellaneous Programs Fund	Adult Education Fund
		(13)	(14)	(15)	(17)
ASSETS, LIABILITIES, AND FUND BALANCE					
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	9,972.72	227,326.63	270,494.96	
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)			1,404.62	
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	9,972.72	227,326.63	271,899.58	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)		2,418.29	388.80	
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES		2,418.29	388.80	
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)			1,366.35	
48	Fund Balance for Budget	9,972.72	224,908.34	270,144.43	
52	TOTAL FUND BALANCE/EQUITY	9,972.72	224,908.34	271,510.78	
53	TOTAL LIABILITIES AND FUND BALANCE	9,972.72	227,326.63	271,899.58	

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		Traffic Education Fund	Non-Operating Fund	Lease-Rental Fund	Compensated Absence Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(18)	(19)	(20)	(21)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	36,478.26		10,226.19	40,077.04
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)	10,890.00			
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	47,368.26		10,226.19	40,077.04
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)			2,400.00	
48	Fund Balance for Budget	47,368.26		7,826.19	40,077.04
52	TOTAL FUND BALANCE/EQUITY	47,368.26		10,226.19	40,077.04
53	TOTAL LIABILITIES AND FUND BALANCE	47,368.26		10,226.19	40,077.04

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Balance Sheet

		Metal Mines Tax Reserve Fund	State Mining Impact Fund	Impact Aid Fund	Litigation Reserve Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(24)	(25)	(26)	(27)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			13,097.22	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS			13,097.22	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)				
48	Fund Balance for Budget			13,097.22	
52	TOTAL FUND BALANCE/EQUITY			13,097.22	
53	TOTAL LIABILITIES AND FUND BALANCE			13,097.22	

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Balance Sheet

		Technology Fund	Flexibility Fund	Permanent Endowment Fund	Debt Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(28)	(29)	(45)	(50)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	69,842.02	41,130.76		
02	Taxes Receivable - Real and Personal (120-149)	586.01			
03	Taxes Receivable - Protested (150-159)	9.25			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
20	TOTAL ASSETS AND OTHER DEBITS	70,437.28	41,130.76		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)	463.27			
27	Other Liabilities (690 - 699)				
35	TOTAL LIABILITIES	463.27			
DEFERRED INFLOWS					
36	Deferred Inflows (680)	595.26			
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)	311.60			
39	Reserve for Endowments (954)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	69,067.15	41,130.76		
52	TOTAL FUND BALANCE/EQUITY	69,378.75	41,130.76		
53	TOTAL LIABILITIES AND FUND BALANCE	70,437.28	41,130.76		

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Balance Sheet

		Building Fund	Building Reserve Fund	Day Care Enterprise Fund	Industrial Arts Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(60)	(61)	(70)	(71)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	32,506.93	51,299.83		
02	Taxes Receivable - Real and Personal (120-149)				
03	Taxes Receivable - Protested (150-159)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS	32,506.93	51,299.83		
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
37	Reserve for Inventories (951)				
38	Reserve for Encumbrances (953)		30,633.75		
41	Unrestricted Net Assets (940)				
47	TIF Fund Balance For Budget				
48	Fund Balance for Budget	32,506.93	20,666.08		
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY	32,506.93	51,299.83		
53	TOTAL LIABILITIES AND FUND BALANCE	32,506.93	51,299.83		

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Balance Sheet

		Miscellaneous Enterprise Fund	Data Processing Internal Service Fund	Purchasing Internal Service Fund	Central Transportation Internal Service Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(72)	(73)	(74)	(75)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS				
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)				
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES				
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
41	Unrestricted Net Assets (940)				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				

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Balance Sheet

		Instructional Materials Ctr Internal Service Fund	Miscellaneous Internal Service Fund	Self Insurance Fund - Health	Self Insurance Fund - Liability
ASSETS, LIABILITIES, AND FUND BALANCE		(76)	(77)	(78)	(79)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)			2,117,229.21	
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)			29,042.04	
07	Inventories (220 & 230)				
08	Prepaid Expenses (240)				
09	Deposits (250)				
10	Land and Land Improvements (311-322)				
11	Buildings and Building Improvements (331 & 332)				
12	Machinery and Equipment (341 & 342)				
13	Construction Work in Progress (351)				
20	TOTAL ASSETS AND OTHER DEBITS			2,146,271.25	
DEFERRED OUTFLOWS					
21	Deferred Outflows (501)				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
25	Other Current Liabilities (621-679)			212,605.00	
27	Other Liabilities (690 - 699)				
29	Notes Payable - Noncurrent (720)				
30	Lease Obligations Payable (730)				
32	Compensated Absences Payable (760)				
33	Net Pension Liability (770)				
35	TOTAL LIABILITIES			212,605.00	
DEFERRED INFLOWS					
36	Deferred Inflows (680)				
FUND BALANCE/EQUITY					
38	Reserve for Encumbrances (953)				
39	Reserve for Endowments (954)				
41	Unrestricted Net Assets (940)			1,933,666.25	
48	Fund Balance for Budget				
50	Invested in Capital Assets, Net of Related Debt				
52	TOTAL FUND BALANCE/EQUITY			1,933,666.25	
53	TOTAL LIABILITIES AND FUND BALANCE			2,146,271.25	

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Balance Sheet

	Private Purpose Trust (spend interest only)	Interlocal Agreement Fund	Student Extracurricular Activities Fund	Private Purpose Trust (spend principal & interest)
ASSETS, LIABILITIES, AND FUND BALANCE	(81)	(82)	(84)	(85)
ASSETS AND OTHER DEBITS				
01 Cash & Investments (101-119) Less Warrants Payable (620)			275,825.11	
04 Receivables from Other Funds (160-179)				
05 Due From Other Governments (180)				
06 Other Current Assets (190-210)				
07 Inventories (220 & 230)				
08 Prepaid Expenses (240)				
09 Deposits (250)				
20 TOTAL ASSETS AND OTHER DEBITS			275,825.11	
DEFERRED OUTFLOWS				
21 Deferred Outflows (501)				
LIABILITIES				
22 Payable to Other Funds (601-606)				
23 Due to Other Governments (611)				
25 Other Current Liabilities (621-679)				
27 Other Liabilities (690 - 699)				
35 TOTAL LIABILITIES				
DEFERRED INFLOWS				
36 Deferred Inflows (680)				
FUND BALANCE/EQUITY				
37 Reserve for Inventories (951)				
38 Reserve for Encumbrances (953)				
39 Reserve for Endowments (954)				
45 Assets Held in Trusts			275,825.11	
52 TOTAL FUND BALANCE/EQUITY			275,825.11	
53 TOTAL LIABILITIES AND FUND BALANCE			275,825.11	

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Balance Sheet

		Payroll Fund	Claims Fund	Investment Earnings Clearing Fund	Retirement/COBRA Insurance Fund
ASSETS, LIABILITIES, AND FUND BALANCE		(86)	(87)	(88)	(89)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)	154,135.00			
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS	154,135.00			
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)	154,135.00			
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES	154,135.00			
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE	154,135.00			



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		Agency - A	Agency - B	Agency - C	Agency - D
ASSETS, LIABILITIES, AND FUND BALANCE		(90)	(91)	(92)	(93)
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)				
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS				
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)				
35	TOTAL LIABILITIES				
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE				



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		Agency - E	Cafeteria/Flex Plan Fund		
ASSETS, LIABILITIES, AND FUND BALANCE		(94)	(95)		
ASSETS AND OTHER DEBITS					
01	Cash & Investments (101-119) Less Warrants Payable (620)		97,941.97		
04	Receivables from Other Funds (160-179)				
05	Due From Other Governments (180)				
06	Other Current Assets (190-210)				
20	TOTAL ASSETS AND OTHER DEBITS		97,941.97		
LIABILITIES					
22	Payable to Other Funds (601-606)				
23	Due to Other Governments (611)				
24	Warrants Payable (620)				
25	Other Current Liabilities (621-679)		97,941.97		
35	TOTAL LIABILITIES		97,941.97		
FUND BALANCE/EQUITY					
52	TOTAL FUND BALANCE/EQUITY				
53	TOTAL LIABILITIES AND FUND BALANCE		97,941.97		

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Schedule of Revenues, Expenditures and Changes in Fund Balance

01 - General Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 01

PRC	Revenue	2015 Value	2016 Value
1111	District Levy - Real Property	1,187,054.28	1,262,192.52
1112	District Levy - Personal Property	39,391.43	38,946.71
1117	District Levy - Distn of Pr Yr's Prot/Dlq Taxes	84,678.58	69,057.83
1190	Penalties and Interest on Taxes	4,107.25	4,165.46
1510	Interest Earnings	9,821.94	24,950.14
1900	Other Revenue from Local Sources	257.19	718.15
3110	Direct State Aid	1,654,726.95	1,813,058.82
3111	Quality Educator	115,279.63	115,619.93
3112	At Risk Student	10,039.27	9,443.38
3113	Indian Education For All	10,608.00	11,692.80
3114	American Indian Achievement Gap	3,000.00	3,485.00
3115	State Spec Ed Allowable Cost Pymt to Districts	143,852.85	163,244.85
3116	Data For Achievement	7,800.00	11,200.00
3118	Natural Resource Development	11,791.85	20,354.48
3120	State Guaranteed Tax Base Aid	737,249.88	796,760.70
3444	State School Block Grant	231,505.05	231,505.05
3446	SB96 Block Grant Reimbursement	30,842.52	0.00
6100	Material Prior Period Revenue Adjustments	0.00	-4,410.47
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		4,282,006.67	4,571,985.35

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 01

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		1XX	Personal Services - Salaries	978,654.62	1,133,636.09
		2XX	Personal Services - Employee Benefits	185,865.82	192,711.40
		4XX	Purchased Property Services	5,645.90	10,216.54
		5XX	Other Purchased Services	3,420.00	5,620.00
		6XX	Supplies and Materials	78,394.21	106,348.77
	21XX Support Services - Students				
		1XX	Personal Services - Salaries	157,820.04	170,600.11
		2XX	Personal Services - Employee Benefits	32,174.92	34,442.05
		4XX	Purchased Property Services	0.00	109.94
		6XX	Supplies and Materials	1,831.90	2,295.46
	221X Improvement of Instruction Services				
		5XX	Other Purchased Services	291.47	747.75
	222X Educational Media Services				
		1XX	Personal Services - Salaries	55,589.00	56,589.00

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			2XX Personal Services - Employee Benefits	9,854.74	11,344.68
			6XX Supplies and Materials	14,581.73	14,613.00
		23XX Support Services - General Administration			
			1XX Personal Services - Salaries	58,322.40	62,038.59
			2XX Personal Services - Employee Benefits	9,302.01	10,117.13
			3XX Purchased Professional and Technical Services	14,538.97	22,069.61
			4XX Purchased Property Services	1,785.41	1,747.15
			5XX Other Purchased Services	15,051.85	11,834.97
			6XX Supplies and Materials	7,583.93	9,895.98
			810 Dues and Fees	628.78	748.15
		24XX Support Services - School Administration			
			1XX Personal Services - Salaries	295,913.84	260,895.18
			2XX Personal Services - Employee Benefits	59,244.99	67,560.15
			4XX Purchased Property Services	500.00	727.55
			5XX Other Purchased Services	3,369.56	4,744.02
			6XX Supplies and Materials	4,493.93	6,057.22
			810 Dues and Fees	1,860.00	1,874.00
		25XX Support Services - Business			
			1XX Personal Services - Salaries	72,052.38	67,817.70
			2XX Personal Services - Employee Benefits	20,057.83	23,911.56
			3XX Purchased Professional and Technical Services	3,380.27	3,817.28
			4XX Purchased Property Services	27.07	42.24
			5XX Other Purchased Services	109.62	323.00
			6XX Supplies and Materials	1,635.98	2,160.33
			810 Dues and Fees	112.00	200.00
		26XX Operation and Maintenance of Plant Services			
			1XX Personal Services - Salaries	190,872.46	183,261.84
			2XX Personal Services - Employee Benefits	74,984.76	86,403.92
			3XX Purchased Professional and Technical Services	0.00	10,000.00
			4XX Purchased Property Services	251,420.15	208,766.93
			5XX Other Purchased Services	17,916.79	20,763.50
			6XX Supplies and Materials	56,771.51	68,669.73
		27XX Student Transportation Services			
			7XX Property and Equipment Acquisition	9,719.20	19,400.00
		4XXX Facilities Acquisition and Construction Services			
			7XX Property and Equipment Acquisition	131,623.25	214,586.43
	280 Special Education - Local and State				
		1XXX Instruction			
			1XX Personal Services - Salaries	214,919.83	232,128.62
			2XX Personal Services - Employee Benefits	20,744.73	23,834.27
			4XX Purchased Property Services	390.80	927.00
			5XX Other Purchased Services	0.00	1,490.32

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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01
PRC	Program	Function	Object	2015 Value	2016 Value
			6XX Supplies and Materials	6,840.28	2,295.88
		21XX Support Services - Students			
		1XX Personal Services - Salaries		70,590.06	79,634.86
		2XX Personal Services - Employee Benefits		15,635.55	18,046.50
		3XX Purchased Professional and Technical Services		4,484.00	6,759.35
		6XX Supplies and Materials		469.70	398.19
		24XX Support Services - School Administration			
		1XX Personal Services - Salaries		31,812.00	44,659.75
		2XX Personal Services - Employee Benefits		4,513.81	5,661.42
		4XX Purchased Property Services		1,158.60	495.22
		5XX Other Purchased Services		184.19	274.92
		6XX Supplies and Materials		369.95	420.60
		26XX Operation and Maintenance of Plant Services			
		4XX Purchased Property Services		2,945.40	2,605.62
		5XX Other Purchased Services		2,400.00	2,400.00
316	Data For Achievement				
	1XXX Instruction				
		3XX Purchased Professional and Technical Services		6,686.66	11,200.00
365	Indian Education for All - OTO & Ongoing				
	1XXX Instruction				
		1XX Personal Services - Salaries		10,608.00	11,692.80
		2XX Personal Services - Employee Benefits		105.86	112.54
390	State Career & Technical Ed Entitlement - Undistributed				
	1XXX Instruction				
		1XX Personal Services - Salaries		348,906.28	332,114.70
		2XX Personal Services - Employee Benefits		68,581.81	75,996.65
		4XX Purchased Property Services		53.91	0.00
		5XX Other Purchased Services		0.00	54.95
		6XX Supplies and Materials		36,961.49	45,078.57
710	School Sponsored Extracurricular Activities				
	27XX Student Transportation Services				
		1XX Personal Services - Salaries		88,007.45	96,947.00
		2XX Personal Services - Employee Benefits		878.25	933.13
		3XX Purchased Professional and Technical Services		828.02	1,002.92
		5XX Other Purchased Services		2,726.40	850.00
	34XX Extracurricular - Activities				
		1XX Personal Services - Salaries		52,508.50	61,459.00
		2XX Personal Services - Employee Benefits		523.99	591.55
		5XX Other Purchased Services		9,689.29	11,935.48
		6XX Supplies and Materials		275.00	500.65



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 01	
PRC	Program	Function	Object	2015 Value	2016 Value	
	720	School Sponsored Athletics				
		27XX	Student Transportation Services			
			3XX	Purchased Professional and Technical Services	0.00	76.23
			4XX	Purchased Property Services	36,818.59	38,953.70
			5XX	Other Purchased Services	18,062.47	11,509.44
			6XX	Supplies and Materials	23,790.71	15,297.92
		35XX	Extracurricular - Athletics			
			1XX	Personal Services - Salaries	183,147.22	182,604.56
			2XX	Personal Services - Employee Benefits	10,029.67	10,591.60
			4XX	Purchased Property Services	5,000.00	5,000.00
			5XX	Other Purchased Services	0.00	13,633.11
			6XX	Supplies and Materials	41,975.14	27,710.79
			810	Dues and Fees	5,255.00	5,715.00
	910	Food Services				
		31XX	Food Services			
			1XX	Personal Services - Salaries	0.00	837.00
			2XX	Personal Services - Employee Benefits	0.00	8.06
	999	Undistributed				
		61XX	Operating Transfers to Other Funds			
			910	Operating Transfers to Other Funds	14,000.00	33,000.00
100	School Safety					
	998	School Safety Transfers to Building Reserve Fund				
		61XX	Operating Transfers to Other Funds			
			911	School Safety Transfer to Building Reserve Fund	54,313.00	6,841.99
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				4,224,594.90	4,533,990.81	

Schedule Of Changes Worksheet						Fund Code 01	
Beginning Fund Balance					1,048,945.82	(1)	
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					4,571,985.35	(2)	
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					4,533,990.81	(3)	
Increase/Decrease of Reserve for Inventories							
This Year	20,647.12	Less Last Year	15,640.72	(4a)	5,006.40		
Increase/Decrease of Reserve for Encumbrances							
This Year	387,899.16	Less Last Year	308,076.56	(4b)	79,822.60		
					84,829.00	(4)	
Ending Fund Balance (1 + 2 - 3 + 4)					1,171,769.36	(5)	



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Schedule of Revenues, Expenditures and Changes in Fund Balance

10 - Transportation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 10

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	36,178.64	35,525.50
	1112 District Levy - Personal Property	1,182.40	1,107.37
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	2,415.73	2,072.33
	1190 Penalties and Interest on Taxes	116.79	122.59
	1510 Interest Earnings	172.80	126.83
	2220 County On-Schedule Trans Reimb	24,981.86	26,343.92
	3210 State On-Schedule Trans Reimb	24,981.87	26,343.93
	3444 State School Block Grant	4,297.11	4,297.11
	3446 SB96 Block Grant Reimbursement	828.14	0.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		95,155.34	95,939.58

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 10

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	27XX Student Transportation Services				
	5XX Other Purchased Services			92,883.72	89,424.21
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				92,883.72	89,424.21

Schedule Of Changes Worksheet

Fund Code 10

Beginning Fund Balance	22,993.27	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	95,939.58	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	89,424.21	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	29,508.64	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

11 - Bus Depreciation Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 11

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	42,884.32	30,015.72
	1112 District Levy - Personal Property	1,411.18	1,012.76
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	2,618.09	2,129.46
	1190 Penalties and Interest on Taxes	141.49	130.61
	1510 Interest Earnings	1,221.48	915.05
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		48,276.56	34,203.60

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 11

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	27XX Student Transportation Services				
		7XX Property and Equipment Acquisition		15,200.00	32,800.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				15,200.00	32,800.00

Schedule Of Changes Worksheet Fund Code 11

Beginning Fund Balance	214,847.77	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	34,203.60	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	32,800.00	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances		
This Year 0.00 Less Last Year 0.00 (4b)	0.00	
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	216,251.37	(5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

12 - School Food Services Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 12
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	5.66	17.69
	1611 National School Lunch Program	1,708.42	14,397.45
	4550 Federal Child Nutrition	0.00	1,825.48
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>1,714.08</u>	<u>16,240.62</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 12
PRC	Program	Function	Object	2015 Value	2016 Value
	910	Food Services			
		31XX	Food Services		
			5XX Other Purchased Services	0.00	15.00
			6XX Supplies and Materials	1,728.62	16,241.47
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				1,728.62	16,256.47

Schedule Of Changes Worksheet						Fund Code 12
Beginning Fund Balance						15.85 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						16,240.62 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						16,256.47 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						0.00 (5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

14 - Retirement Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 14
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	1,684.73	1,114.22
	1900 Other Revenue from Local Sources	0.00	0.22
	2240 County Retirement Distribution	541,044.40	436,652.08
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		542,729.13	437,766.52

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		2XX	Personal Services - Employee Benefits	159,118.42	209,790.93
	21XX Support Services - Students				
		2XX	Personal Services - Employee Benefits	25,368.58	27,540.93
	222X Educational Media Services				
		2XX	Personal Services - Employee Benefits	8,985.98	9,250.89
	23XX Support Services - General Administration				
		2XX	Personal Services - Employee Benefits	10,105.67	9,983.82
	24XX Support Services - School Administration				
		2XX	Personal Services - Employee Benefits	46,764.40	40,952.66
	25XX Support Services - Business				
		2XX	Personal Services - Employee Benefits	11,097.72	10,729.64
	26XX Operation and Maintenance of Plant Services				
		2XX	Personal Services - Employee Benefits	29,294.67	31,420.10
	280 Special Education - Local and State				
	1XXX Instruction				
		2XX	Personal Services - Employee Benefits	34,363.06	37,657.66
	21XX Support Services - Students				
		2XX	Personal Services - Employee Benefits	9,966.02	11,173.29
	24XX Support Services - School Administration				
		2XX	Personal Services - Employee Benefits	5,142.07	9,529.66
	390 State Career & Technical Ed Entitlement - Undistributed				
	1XXX Instruction				
		2XX	Personal Services - Employee Benefits	54,446.63	54,672.71
	710 School Sponsored Extracurricular Activities				
	27XX Student Transportation Services				
		2XX	Personal Services - Employee Benefits	13,155.09	14,131.97
	34XX Extracurricular - Activities				
		2XX	Personal Services - Employee Benefits	8,538.32	10,114.88



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 14	
PRC	Program	Function	Object	2015 Value	2016 Value	
	720	School Sponsored Athletics				
		35XX	Extracurricular - Athletics			
			2XX	Personal Services - Employee Benefits	25,447.10	25,333.91
	910	Food Services				
		31XX	Food Services			
			2XX	Personal Services - Employee Benefits	0.00	65.90
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				441,793.73	502,348.95	

Schedule Of Changes Worksheet					Fund Code 14	
Beginning Fund Balance					289,490.77	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					437,766.52	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					502,348.95	(3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00 (4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00 (4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					224,908.34	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

15 - Miscellaneous Programs Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:		Fund Code 15
PRC	Revenue	2016 Value
001	Agg of Reim/Indirect	
	1510 Interest Earnings	1,238.27
	1900 Other Revenue from Local Sources	47.33
004	Vo Ed Carl Perkins Basic Grant	
	4510 Carl Perkins (Federal Vo-Ed) - Basic Grant	27,006.62
005	Teacher Tutor	
	1900 Other Revenue from Local Sources	5,862.25
011	FLEX EBMS REFUND	
	1900 Other Revenue from Local Sources	16,257.33
012	VoCATIONAL REHAB PROGRAM	
	4740 Pre-Employment Transition Services (DPHHS)	51,562.50
013	BLUE ROCK GRANT	
	1900 Other Revenue from Local Sources	7,500.00
018	Miscellaneous State Grant	
	3240 Graduation Matters Montana	8,250.00
020	Midrivers Patronage	
	1900 Other Revenue from Local Sources	655.30
030	FUEL UP GRANT	
	1900 Other Revenue from Local Sources	2,500.00
070	Vo Ed Agriculture	
	3900 State Career & Technical Ed Entitlement	9,828.00
071	Vo Ed Family & Consumer Science	
	3900 State Career & Technical Ed Entitlement	4,719.00
072	Vo Ed All Career & Tech Ed Programs	
	3900 State Career & Technical Ed Entitlement	11,064.00
073	Vo Ed Business/Marketing	
	3900 State Career & Technical Ed Entitlement	7,972.00
095	Bus Rental Fees	
	1910 Rentals	726.25
200	Local Sponsorship Fund	
	1920 Contributions/Donations from Private Sources	10,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		165,188.85



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
004	Vo Ed Carl Perkins Basic Grant				
	451	Carl Perkins (Federal Vo-Ed) - Basic Grant			
		1XXX	Instruction		
			3XX Purchased Professional and Technical Services		11,489.13
			6XX Supplies and Materials		15,517.49
			004 Subtotal		27,006.62
005	Teacher Tutor				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			1XX Personal Services - Salaries		6,095.00
			2XX Personal Services - Employee Benefits		1,043.95
			005 Subtotal		7,138.95
007	Hot Lunch Donations				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			6XX Supplies and Materials		5,493.46
			007 Subtotal		5,493.46
008	Business Department Grant				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			6XX Supplies and Materials		500.00
			008 Subtotal		500.00
009	State OTO Indian Education for All				
	365	Indian Education for All - OTO & Ongoing			
		1XXX	Instruction		
			6XX Supplies and Materials		1,240.70
			009 Subtotal		1,240.70
012	VoCATIONAL REHAB PROGRAM				
	474	Pre-Employment Transition Services (DPHHS)			
		1XXX	Instruction		
			1XX Personal Services - Salaries		4,841.34
			2XX Personal Services - Employee Benefits		675.96
			3XX Purchased Professional and Technical Services		2,100.00
			5XX Other Purchased Services		1,026.00
			6XX Supplies and Materials		22,732.61
			012 Subtotal		31,375.91
013	BLUE ROCK GRANT				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			6XX Supplies and Materials		3,669.70
			013 Subtotal		3,669.70



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 15
PRC	Program	Function	Object	2015 Value	2016 Value
018	Miscellaneous State Grant				
	324	Graduation Matters Montana			
		1XXX	Instruction		
			1XX Personal Services - Salaries		2,430.00
			2XX Personal Services - Employee Benefits		416.18
			5XX Other Purchased Services		85.27
			6XX Supplies and Materials		3,643.72
			018 Subtotal		6,575.17
021	Student Assistance Grant				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			1XX Personal Services - Salaries		70.00
			2XX Personal Services - Employee Benefits		12.00
			6XX Supplies and Materials		1,198.01
			021 Subtotal		1,280.01
030	FUEL UP GRANT				
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			1XX Personal Services - Salaries		300.00
			6XX Supplies and Materials		2,000.00
			030 Subtotal		2,300.00
070	Vo Ed Agriculture				
	390	State Career & Technical Ed Entitlement - Undistributed			
		1XXX	Instruction		
			6XX Supplies and Materials		9,828.00
			070 Subtotal		9,828.00
071	Vo Ed Family & Consumer Science				
	390	State Career & Technical Ed Entitlement - Undistributed			
		1XXX	Instruction		
			6XX Supplies and Materials		4,719.00
			071 Subtotal		4,719.00
072	Vo Ed All Career & Tech Ed Programs				
	390	State Career & Technical Ed Entitlement - Undistributed			
		1XXX	Instruction		
			6XX Supplies and Materials		11,064.00
			072 Subtotal		11,064.00
073	Vo Ed Business/Marketing				
	390	State Career & Technical Ed Entitlement - Undistributed			
		1XXX	Instruction		
			6XX Supplies and Materials		7,972.00
			073 Subtotal		7,972.00



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Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 15

PRC	Program	Function	Object	2015 Value	2016 Value
200	Local Sponsorship Fund				
	1XX	Regular Education Programs - Elementary/Secondary			
	1XXX	Instruction			
		5XX	Other Purchased Services		2,310.64
		6XX	Supplies and Materials		6,000.00
	4XXX	Facilities Acquisition and Construction Services			
		7XX	Property and Equipment Acquisition		17,400.00
	200	Subtotal			25,710.64
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					145,874.16

Schedule Of Changes Worksheet Fund Code 15

Beginning Fund Balance	250,990.37	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	165,188.85	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	145,874.16	(3)
Increase/Decrease of Reserve for Inventories		
This Year 0.00 Less Last Year 0.00 (4a) 0.00		
Increase/Decrease of Reserve for Encumbrances		
This Year 1,366.35 Less Last Year 160.63 (4b) 1,205.72		
	1,205.72	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	271,510.78	(5)

Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
001 Agg of Reim/Indirect	1,285.60	0.00	1,285.60
004 Vo Ed Carl Perkins Basic Grant	27,006.62	27,006.62	0.00
005 Teacher Tutor	5,862.25	7,138.95	-1,276.70
007 Hot Lunch Donations	0.00	5,493.46	-5,493.46
008 Business Department Grant	0.00	500.00	-500.00
009 State OTO Indian Education for All	0.00	1,240.70	-1,240.70
011 FLEX EBMS REFUND	16,257.33	0.00	16,257.33
012 VoCATIONAL REHAB PROGRAM	51,562.50	31,375.91	20,186.59
013 BLUE ROCK GRANT	7,500.00	3,669.70	3,830.30
018 Miscellaneous State Grant	8,250.00	6,575.17	1,674.83
020 Midrivers Patronage	655.30	0.00	655.30
021 Student Assistance Grant	0.00	1,280.01	-1,280.01
030 FUEL UP GRANT	2,500.00	2,300.00	200.00
070 Vo Ed Agriculture	9,828.00	9,828.00	0.00
071 Vo Ed Family & Consumer Science	4,719.00	4,719.00	0.00
072 Vo Ed All Career & Tech Ed Programs	11,064.00	11,064.00	0.00



Trustees' Financial Summary

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Project Reporter Summaries

Project Reporter	Revenues	Expenditures	Difference
073 Vo Ed Business/Marketing	7,972.00	7,972.00	0.00
095 Bus Rental Fees	726.25	0.00	726.25
200 Local Sponsorship Fund	10,000.00	25,710.64	-15,710.64
Total	165,188.85	145,874.16	19,314.69



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Schedule of Revenues, Expenditures and Changes in Fund Balance 18 - Traffic Education Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 18

PRC	Revenue	2015 Value	2016 Value
	1311 Driver's Education Fees	20,060.00	20,400.00
	1510 Interest Earnings	251.40	186.67
	3260 State Driver's Education Reimbursement	13,087.58	10,890.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		33,398.98	31,476.67

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 18

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		1XX Personal Services - Salaries		20,795.60	22,067.82
		2XX Personal Services - Employee Benefits		3,541.71	3,776.53
		4XX Purchased Property Services		3,767.89	2,972.50
		5XX Other Purchased Services		2,151.87	1,200.00
		6XX Supplies and Materials		2,000.12	1,657.24
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				32,257.19	31,674.09

Schedule Of Changes Worksheet

Fund Code 18

Beginning Fund Balance	47,565.68	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	31,476.67	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	31,674.09	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	47,368.26	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

20 - Lease-Rental Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 20
PRC	Revenue	2015 Value	2016 Value	
	1510 Interest Earnings	57.08	44.44	
	1910 Rentals	735.00	850.00	
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		792.08	894.44	

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 20
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
		4XXX Facilities Acquisition and Construction Services			
			7XX Property and Equipment Acquisition	0.00	2,400.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	2,400.00

Schedule Of Changes Worksheet						Fund Code 20
Beginning Fund Balance						9,331.75 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						894.44 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						2,400.00 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	2,400.00	Less Last Year	0.00	(4b)	2,400.00
						2,400.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						10,226.19 (5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

21 - Compensated Absence Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 21	
PRC	Revenue		2015 Value	2016 Value
	1510 Interest Earnings		250.39	163.28
	5300 Operating Transfers from Other Funds		14,000.00	33,000.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:			14,250.39	33,163.28

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 21	
PRC	Program	Function	Object		2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary					
	1XXX Instruction					
		1XX Personal Services - Salaries			0.00	17,026.33
	23XX Support Services - General Administration					
		1XX Personal Services - Salaries			4,449.75	0.00
	24XX Support Services - School Administration					
		1XX Personal Services - Salaries			0.00	1,532.17
	26XX Operation and Maintenance of Plant Services					
		1XX Personal Services - Salaries			1,012.21	25,942.93
	280 Special Education - Local and State					
	1XXX Instruction					
		1XX Personal Services - Salaries			1,284.61	189.47
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					6,746.57	44,690.90

Schedule Of Changes Worksheet					Fund Code 21	
Beginning Fund Balance					51,604.66	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					33,163.28	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					44,690.90	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					40,077.04	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 26 - Impact Aid Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 26

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	81.69	60.64
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		81.69	60.64

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 26

PRC	Program	Function	Object	2015 Value	2016 Value
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				0.00	0.00

Schedule Of Changes Worksheet Fund Code 26

Beginning Fund Balance					13,036.58 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					60.64 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					13,097.22 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 28 - Technology Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 28

PRC	Revenue	2015 Value	2016 Value
	1111 District Levy - Real Property	37,581.74	37,424.51
	1112 District Levy - Personal Property	1,236.91	1,168.93
	1117 District Levy - Distn of Pr Yr's Prot/Dlq Taxes	2,629.53	2,137.95
	1190 Penalties and Interest on Taxes	124.78	128.38
	1510 Interest Earnings	474.39	332.59
	3281 State Technology Aid	3,850.97	4,078.28
	3445 State Combined Fund School Block Grant	9,255.80	9,255.80
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		55,154.12	54,526.44

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 28

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX	Regular Education Programs - Elementary/Secondary			
		1XXX	Instruction		
			3XX Purchased Professional and Technical Services	800.00	4,200.00
			6XX Supplies and Materials	52,575.43	42,719.14
		25XX	Support Services - Business		
			6XX Supplies and Materials	0.00	78.94
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				53,375.43	46,998.08

Schedule Of Changes Worksheet Fund Code 28

Beginning Fund Balance						88,924.10 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						54,526.44 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						46,998.08 (3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	311.60	Less Last Year	27,385.31	(4b)	-27,073.71	
						-27,073.71 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						69,378.75 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance 29 - Flexibility Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In:				Fund Code 29
PRC	Revenue	2015 Value	2016 Value	
	1510 Interest Earnings	239.21	212.51	
	3447 SB96 Combined Block Grant Reimbursement	1,954.26	0.00	
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>2,193.47</u>	<u>212.51</u>	

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 29
PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	1XXX Instruction				
		3XX Purchased Professional and Technical Services		5,595.84	0.00
	26XX Operation and Maintenance of Plant Services				
		3XX Purchased Professional and Technical Services		2,000.00	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>7,595.84</u>	<u>0.00</u>

Schedule Of Changes Worksheet					Fund Code 29
Beginning Fund Balance					40,918.25 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					212.51 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					0.00 (3)
Increase/Decrease of Reserve for Inventories					
This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances					
This Year	0.00	Less Last Year	0.00	(4b)	0.00
					0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)					41,130.76 (5)

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Schedule of Revenues, Expenditures and Changes in Fund Balance

60 - Building Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 60

PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	204.40	151.19
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>204.40</u>	<u>151.19</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 60

PRC	Program	Function	Object	2015 Value	2016 Value
	1XX Regular Education Programs - Elementary/Secondary				
	26XX Operation and Maintenance of Plant Services				
		3XX Purchased Professional and Technical Services		0.00	259.98
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>0.00</u>	<u>259.98</u>

Schedule Of Changes Worksheet

Fund Code 60

Beginning Fund Balance					32,615.72	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					151.19	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					259.98	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	0.00	Less Last Year	0.00	(4b)	0.00	
					0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					32,506.93	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

61 - Building Reserve Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 61

PRC	Revenue	2015 Value	2016 Value
100	School Safety		
	5301 School Safety and Security Transfer	54,313.00	6,841.99
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		54,313.00	6,841.99

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 61

PRC	Program	Function	Object	2015 Value	2016 Value
100	School Safety				
	190 School Safety Projects				
		26XX Operation and Maintenance of Plant Services			
		4XX Purchased Property Services		0.00	1,649.56
		6XX Supplies and Materials		0.00	32,015.35
		27XX Student Transportation Services			
		6XX Supplies and Materials		0.00	6,824.00
		4XXX Facilities Acquisition and Construction Services			
		7XX Property and Equipment Acquisition		54,139.64	0.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				54,139.64	40,488.91

Schedule Of Changes Worksheet Fund Code 61

Beginning Fund Balance					57,147.89	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In					6,841.99	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out					40,488.91	(3)
Increase/Decrease of Reserve for Inventories						
This Year	0.00	Less Last Year	0.00	(4a)	0.00	
Increase/Decrease of Reserve for Encumbrances						
This Year	30,633.75	Less Last Year	2,834.89	(4b)	27,798.86	
					27,798.86	(4)
Ending Fund Balance (1 + 2 - 3 + 4)					51,299.83	(5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

78 - Self Insurance Fund - Health

Current Revenues, Other Financing Sources and Residual Equity Transfers In:			Fund Code 78
PRC	Revenue	2015 Value	2016 Value
	1510 Interest Earnings	12,599.42	9,323.84
	1900 Other Revenue from Local Sources	723,963.71	747,765.79
	1970 Services Provided Other Funds	1,375,350.88	1,504,500.00
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		2,111,914.01	2,261,589.63

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					Fund Code 78	
PRC	Program	Function	Object	2015 Value	2016 Value	
	920	Enterprise or Internal Service Programs				
		32XX	Enterprise Services			
			2XX	Personal Services - Employee Benefits	2,193,292.00	2,150,884.95
			3XX	Purchased Professional and Technical Services	7,977.85	7,557.00
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:					2,201,269.85	2,158,441.95

Schedule Of Changes Worksheet						Fund Code 78
Beginning Fund Balance						1,830,518.57 (1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In						2,261,589.63 (2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out						2,158,441.95 (3)
Increase/Decrease of Reserve for Inventories						
	This Year	0.00	Less Last Year	0.00	(4a)	0.00
Increase/Decrease of Reserve for Encumbrances						
	This Year	0.00	Less Last Year	0.00	(4b)	0.00
						0.00 (4)
Ending Fund Balance (1 + 2 - 3 + 4)						1,933,666.25 (5)



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Schedule of Revenues, Expenditures and Changes in Fund Balance

84 - Student Extracurricular Activities Fund

Current Revenues, Other Financing Sources and Residual Equity Transfers In: Fund Code 84

PRC	Revenue	2015 Value	2016 Value
	1XXX Revenues from Student Activities	635,987.11	600,029.66
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In:		<u>635,987.11</u>	<u>600,029.66</u>

Current Expenditures, Other Financing Uses and Residual Equity Transfers Out: Fund Code 84

PRC	Program	Function	Object	2015 Value	2016 Value
	7XX Extracurricular Athletics and Activities				
		3XXX Operation of Non-Educational Services			
			XXX Student Extracurricular	604,446.27	601,721.92
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out:				<u>604,446.27</u>	<u>601,721.92</u>

Schedule Of Changes Worksheet

Fund Code 84

Beginning Fund Balance	277,517.37	(1)
Total Current Revenues, Other Financing Sources and Residual Equity Transfers In	600,029.66	(2)
Total Current Expenditures, Other Financing Uses and Residual Equity Transfers Out	601,721.92	(3)
Increase/Decrease of Reserve for Inventories		
This Year	0.00	
Less Last Year	0.00	(4a)
Increase/Decrease of Reserve for Encumbrances		
This Year	0.00	
Less Last Year	0.00	(4b)
	0.00	(4)
Ending Fund Balance (1 + 2 - 3 + 4)	275,825.11	(5)

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Detail Expenditure

Fund	Account	Description	2015 Value	2016 Value
XX	210 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	260 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	280 1XXX 112	Certified Teacher Staff Salaries	62,119.00	84,383.78
XX	39X 1XXX 112	Certified Teacher Staff Salaries	331,625.51	329,999.25
XX	427 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	432 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	451 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	452 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	456 1XXX 112	Certified Teacher Staff Salaries	81,959.75	68,339.58
XX	457 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	458 1XXX 112	Certified Teacher Staff Salaries	0.00	0.00
XX	XXX 1XXX 112	Certified Teacher Staff Salaries	974,971.63	1,027,495.49
XX	XXX 1XXX 640	Textbooks and Other Printed Materials - No On-line Services	30,295.98	38,001.69
XX	XXX 1XXX 650	Periodicals - Not On-Line Subscriptions	4,262.51	6,790.83
XX	XXX 26XX 41X	Energy Utility Services	107,465.68	90,628.72
XX	XXX 4XXX 710	Land	30,418.00	0.00
XX	XXX 4XXX 715	Land Improvements	0.00	0.00
XX	XXX 4XXX 720	Purchase of Existing Buildings	0.00	0.00
XX	XXX 4XXX 725	Major Construction Services	155,344.89	205,386.43
XX	XXX 4XXX 73X	Major Equipment-New	0.00	29,000.00
XX	XXX 4XXX 74X	Major Equipment-Replacement	0.00	0.00
XX	XXX XXXX 561	Tuition to Other School Districts Within the State	0.00	0.00
XX	XXX XXXX 562	Tuition to Other School Districts Outside the State	0.00	0.00
XX	XXX XXXX 563	Educational Fees to Detention Facilities	3,420.00	5,620.00

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Special Education Reversion

Special Education Allowable Cost Payments:

a. Instructional Block Grant Entitlement	84,672.00
b. Related Services Block Grant Entitlement	28,224.00
c. Total Entitlements Subject to Reversion	112,896.00

Prorated Cooperative Cost Payments:

d. Related Services Block Grant Entitlement (paid to coop)	0.00
e. Minimum Special Education Expenditures to Avoid Reversion [(c) * (1.33)] + [(d) * (0.33)]	150,151.68
f. Grand Total Allowable Special Education Expenditures (See attached worksheet)	417,026.90
g. Special Education Reversion Amount If f = 0 then c = reversion ELSE If (e - f) is > 0, then [(e - f) * 0.75] = reversion	0.00

Note to District:

If the amount on Line (g) is greater than zero, revenue source code 3115 State Special Education Allowable Cost Payment to Districts in the General Fund (01) will be reduced automatically. The amount will be used to fund the special education allowable cost entitlement next year. Include the reverted amount on the General Fund (01) balance sheet in Deferred Inflows (680).

Remember:

The Deferred Inflow(680) entry for the reverted amount in the General Fund (01) will need to be removed in the next fiscal year.

Local and state special education resource transfers to the coop must be coded as follows: XXX-280-62XX-920.

Percentage of Special Ed Funding FY2018 Maximum Budget: 100%

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Special Education Reversion

Program	Function	Object	Fund 01	Fund 13	Fund 24	Fund 25	Fund 26
280	1XXX	1XX	232,128.62	0.00	0.00	0.00	0.00
280	1XXX	2XX	23,834.27	0.00	0.00	0.00	0.00
280	1XXX	3XX	0.00	0.00	0.00	0.00	0.00
280	1XXX	4XX	927.00	0.00	0.00	0.00	0.00
280	1XXX	5XX	1,490.32	0.00	0.00	0.00	0.00
280	1XXX	6XX	2,295.88	0.00	0.00	0.00	0.00
280	1XXX	7XX	0.00	0.00	0.00	0.00	0.00
280	21XX	1XX	79,634.86	0.00	0.00	0.00	0.00
280	21XX	2XX	18,046.50	0.00	0.00	0.00	0.00
280	21XX	3XX	6,759.35	0.00	0.00	0.00	0.00
280	21XX	4XX	0.00	0.00	0.00	0.00	0.00
280	21XX	5XX	0.00	0.00	0.00	0.00	0.00
280	21XX	6XX	398.19	0.00	0.00	0.00	0.00
280	21XX	7XX	0.00	0.00	0.00	0.00	0.00
280	221X	1XX	0.00	0.00	0.00	0.00	0.00
280	221X	2XX	0.00	0.00	0.00	0.00	0.00
280	221X	3XX	0.00	0.00	0.00	0.00	0.00
280	221X	4XX	0.00	0.00	0.00	0.00	0.00
280	221X	5XX	0.00	0.00	0.00	0.00	0.00
280	221X	6XX	0.00	0.00	0.00	0.00	0.00
280	221X	7XX	0.00	0.00	0.00	0.00	0.00
280	222X	1XX	0.00	0.00	0.00	0.00	0.00
280	222X	2XX	0.00	0.00	0.00	0.00	0.00
280	222X	3XX	0.00	0.00	0.00	0.00	0.00
280	222X	4XX	0.00	0.00	0.00	0.00	0.00
280	222X	5XX	0.00	0.00	0.00	0.00	0.00
280	222X	6XX	0.00	0.00	0.00	0.00	0.00
280	222X	7XX	0.00	0.00	0.00	0.00	0.00
280	24XX	1XX	44,659.75	0.00	0.00	0.00	0.00
280	24XX	2XX	5,661.42	0.00	0.00	0.00	0.00
280	24XX	3XX	0.00	0.00	0.00	0.00	0.00
280	24XX	4XX	495.22	0.00	0.00	0.00	0.00
280	24XX	5XX	274.92	0.00	0.00	0.00	0.00
280	24XX	6XX	420.60	0.00	0.00	0.00	0.00
280	24XX	7XX	0.00	0.00	0.00	0.00	0.00
280	62XX	920	0.00	0.00	0.00	0.00	0.00
Totals			417,026.90	0.00	0.00	0.00	0.00

417,026.90

Be sure costs have been properly allocated between the elementary and high school district, if appropriate. Expenditures in Object 8XX are not allowable. Expenditures in function 24XX and Objects 1XX and 2XX are only allowable if the district employs a certified special education director. ARM 10.16.3136

*Expenditures under 24XX 1XX/2XX are excluded from the total when there is not a certified special education director as reported for FY16 in TEAMS.

Trustees' Financial Summary

FY2015-16

Submit ID: 0192-12561588

09 Custer County

0192 Custer County H S

Schedule of Changes in Fixed Assets, Depreciation, and Net Fixed Assets

Governmental	Beginning Balance	Adjust- ments	Additions	Removals	Ending Balance
Land	229,968.00	-3,495.00	0.00	0.00	226,473.00
Land Improvements	70,450.00	0.00	0.00	0.00	70,450.00
Buildings	4,146,642.00	956.43	21,000.00	0.00	4,168,598.43
Machinery and Equipment	1,008,888.00	0.00	81,200.00	0.00	1,090,088.00
Totals at Historical Cost	5,455,948.00	-2,538.57	102,200.00	0.00	5,555,609.43
Depreciation					
Improvement Accum	60,413.00	0.00	825.00	0.00	61,238.00
Building Accum	2,563,144.00	36.00	101,957.00	0.00	2,665,137.00
Machinery and Equipment Accum	644,461.00	0.00	69,874.00	0.00	714,335.00
Total Accumulated Depreciation	3,268,018.00	36.00	172,656.00	0.00	3,440,710.00
Governmental Activities, Capital Assets, Net of Accumulated Depreciation	2,187,930.00	-2,574.57	-70,456.00	0.00	2,114,899.43

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.

*** Has comments.

Depreciation by Function for FY2016	Governmental Activities	Business-Type Activities	Adjustments
Instruction (1XXX)	78,716.00	0.00	0.00
Support Services Students (21XX)	8,085.00	0.00	0.00
Support Services Staff (22XX)	2,652.00	0.00	0.00
General Administration (23XX)	5,801.00	0.00	0.00
School Administration (24XX)	12,205.00	0.00	0.00
Financial Administration (25XX)	2,803.00	0.00	0.00
Operations and Maintenance (26XX)	12,741.00	0.00	0.00
Transportation (27XX)	5,523.00	0.00	0.00
Extracurricular (34XX, 35XX)	44,130.00	0.00	0.00
Total Depreciation for FY2016	172,656.00	0.00	0.00

*** Has comment.

Trustees' Financial Summary

FY2015-16

Submit ID: 0192-12561588

09 Custer County

0192 Custer County H S

Schedule of Changes in Long-Term Liabilities

	(a) Beginning Balance 7/1/2015	(b) New Debt & Other Additions	(c) Principal Payments	(d) Refunding & Other Reduction	(e) Ending Balance (6/30/2016) [a+b-c-d]	(f) Current Portion Due FY2017	(g) Long-Term Portion Due FY2018
Governmental Activities *							
Compensated Absences	475,326.66	0.00	0.00	54,349.32	420,977.34	40,077.04	380,900.30
Total Governmental Activity							
Non-bond Long-Term Liabilities	475,326.66	0.00	0.00	54,349.32	420,977.34	40,077.04	380,900.30

* Governmental activities are usually reported in the general, special revenue, debt service, capital projects, permanent, and internal service funds. These funds are generally financed through taxes, intergovernmental revenues and other non-exchange revenues.

** Business-type activities are usually reported in the enterprise funds. These funds are financed in whole or in part by fees charged to external parties for goods and services.



Trustees' Financial Summary

FY2015-16

Submit ID: 0192-12561588

09 Custer County

0192 Custer County H S

Net Pension Liability FY2016

	<u>Beginning Balance</u>	<u>Additions</u>	<u>Reductions</u>	<u>Ending Balance</u>
Governmental				
Net Pension - PERS	473,285.87	66,472.02	0.00	539,757.89
Net Pension - TRS	3,320,000.80	274,371.20	0.00	3,594,372.00